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IN THE UNITED STATES BANKRUPTCY COURT

DISTRICT OF OREGON

| | | |
|---|---|----------------------------------|
| In re |) | Case No. 23-32366-pcm11 |
| |) | |
| Local 8, International Longshoremen's and |) | DEBTOR'S PLAN OF REORGANIZATION |
| Warehousemen's Union, |) | FOR A SMALL BUSINESS DEBTOR |
| |) | UNDER CHAPTER 11 DATED 1/16/2024 |
| Debtor. |) | |

TABLE OF CONTENTS

| | | | |
|----|------------|--|----|
| 1 | | | |
| 2 | Article 1. | Background | 1 |
| 3 | 1.01 | Description and History of Debtor’s Business..... | 1 |
| 4 | 1.02 | The NLRB and the ICTSI Litigation..... | 3 |
| 5 | 1.03 | Liquidation Analysis/Best Interests Test | 5 |
| 6 | 1.04 | The Plan Must be Fair and Equitable to any Non-Accepting Classes | 6 |
| 7 | 1.05 | Ability to Make Plan Payments and Operate Without Further Reorganization | 6 |
| 8 | 1.06 | Summary of the Plan | 6 |
| 9 | Article 2. | Classification of Claims and Interests..... | 8 |
| 10 | 2.01 | Unclassified Claims | 8 |
| 11 | 2.02 | Class 1 | 8 |
| 12 | 2.03 | Class 2 | 8 |
| 13 | Article 3. | Treatment of Claims and Interests Under the Plan | 8 |
| 14 | Article 4. | Allowance and Disallowance of Claims | 9 |
| 15 | 4.01 | Disputed claims..... | 9 |
| 16 | 4.02 | Delay of distribution on a disputed claim; Estimation | 9 |
| 17 | 4.03 | Settlement of disputed claims | 10 |
| 18 | Article 5. | Provisions for Executory Contracts and Unexpired Leases..... | 10 |
| 19 | 5.01 | Assumed executory contracts, unexpired leases and employee benefit plans | 10 |
| 20 | Article 6. | Means for Implementation of the Plan..... | 10 |
| 21 | Article 7. | General Provisions | 10 |
| 22 | 7.01 | Definitions and rules of construction | 10 |
| 23 | 7.02 | Effective Date | 11 |
| 24 | 7.03 | Severability | 11 |
| 25 | 7.04 | Binding Effect..... | 11 |
| 26 | 7.06 | Controlling Effect..... | 11 |

| | | | |
|----|------------|---|----|
| 1 | 7.07 | Corporate Governance | 12 |
| 2 | 7.08 | Retention of Jurisdiction | 12 |
| 3 | Article 8. | Discharge | 12 |
| 4 | Article 9. | Other Provisions..... | 13 |
| 5 | 9.1 | Rejection Claims | 13 |
| 6 | 9.2 | Objections to Claims..... | 13 |
| 7 | 9.3 | Distribution Only to Holders of Allowed Claims..... | 13 |
| 8 | 9.4 | Timing of Distributions | 14 |
| 9 | 9.5 | No Professional Fees or Expenses | 14 |
| 10 | 9.6 | Vesting | 14 |
| 11 | 9.7 | Notices | 14 |
| 12 | 9.8 | Post-Confirmation Court Approval | 15 |
| 13 | 9.9. | Exemption from Transfer Taxes | 15 |
| 14 | 9.10 | Setoffs, Recoupments, and Defenses | 16 |
| 15 | 9.11 | Compromise of Controversies..... | 16 |
| 16 | 9.12 | Default | 16 |
| 17 | 9.13 | Filing and Payment of Administrative Claims..... | 17 |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |

1 Article 1. Background.

2 1.01 Description and History of Debtor's Business.

3 Local 8, International Longshoremen's and Warehousemen's Union ("Debtor" or "Local
4 8") is a labor union with its principal place of business in Portland, Oregon. It is a non-profit
5 unincorporated labor organization exempt from federal income tax under section 501(c)(5) of the
6 Internal Revenue Code. Local 8 has approximately 280 members (Class A Registrants) and 120
7 non-member apprentices (Class B Registrants) that are primarily workers engaged in the
8 movement of waterborne commerce within its jurisdiction. The Local 8 itself does not provide
9 employment to its members; they are employed by the companies that require loading and
10 unloading of vessels at the Port of Portland. Local 8 negotiates the labor conditions for those
11 activities and manages grievances arising from the Collective Bargaining Agreements with
12 various employers, both for its members, and for non-member workers performing similar work
13 loading and unloading vessels, with the goal of securing the best possible pay and working
14 conditions for the people who keep goods flowing through the area and supporting its economy.
15 In addition, Local 8 operates jointly, with the Pacific Maritime Association (a group of
16 employers), the dispatch of longshoremen to daily work assignments within the Port of Portland.

17 The Local 8's stated purpose is to "unite all of the Longshoremen and other members
18 under the jurisdiction of the International Longshoremen's and Warehousemen's Union, Local 8
19 for the purpose of securing concert of action in whatever they may regard as beneficial to their
20 mutual interests." See, Local 8 Constitution and Bylaws, Article II. The Local 8 operates
21 pursuant to a democratic process following its own Constitution and bylaws. Its membership
22 elects its officers. Its Constitution requires a vote of the membership for a number of other major
23 decisions, including approving contracts with employers.¹

24 Local 8 associates in the ordinary course of its business with the International Longshore
25

26 ¹ As referenced in Local 8's bankruptcy filings, the Local 8 sought and obtained authorization to
file this bankruptcy by membership vote.

1 and Warehouse Union (“ILWU” or “International”). Over 50 local unions associate with the
2 International and the locals together have approximately 40,000 members. The International is
3 also an unincorporated labor organization and a tax exempt entity under 28 USC §501(c)(5).
4 Originally organized in 1934 as the Pacific Coast District of the International Longshoremen’s
5 Association (ILA) with headquarters in New York, in 1937 the membership of the Pacific Coast
6 District voted to disaffiliate itself from the ILA and formed itself into the ILWU as an
7 independent union now headquartered in San Francisco, California.²

8 At its most basic, the International is an association of local unions operating in similar
9 industries. As the goals and values of Local 8 and the International are in close alignment,
10 Local 8 chooses to associate with the International and was granted a Charter by the International
11 in 1937. Pursuant to that Charter, Local 8 agrees to abide by certain rules, including paying a per
12 capita amount to the International for each member and Class B non-member of Local 8. Local 8
13 understands the International uses the funds it receives from local unions in support of shared
14 goals of education, lobbying, and other actions taken in support of labor and members of ILWU
15 locals.³

16 The International likewise operates pursuant to its own Constitution. Under that
17 Constitution, the objectives of the International are to unite all workers in the International’s
18 jurisdiction, to maintain and improve the wages, hours, and working conditions for its members,
19 to educate the membership regarding labor history, problems, and tactics, and to secure
20 legislation in the interests of labor. The International acts through its Executive Board, which is
21

22 ² See, Plan of Reorganization for International Longshore and Warehouse Union (ILWU)
23 Bankruptcy Court Northern Dist. CA Case No. 23-30662.

24 ³ The relationship is voluntary and somewhat similar to membership in a club or professional
25 organization. A business might join the Chamber of Commerce and pay dues and follow the
26 Chamber’s rules because the Chamber promotes policies that are generally pro-business. But that
does not make the business an affiliate or subsidiary of the Chamber. Likewise, a lawyer might
join the American Bankruptcy Institute and pay dues that the ABI uses for education and
lobbying. That does not mean that the lawyer is an affiliate or subsidiary of ABI.

1 elected at a convention held every three years made up of representatives selected by each local
2 union associated with the International.

3 Lastly, Local 8 associates with another independent labor organization known as the
4 Coast Longshore Division (“CLD”). Based in San Francisco, the CLD originated in
5 approximately the 1950s as a caucus of the longshore locals (as opposed to locals representing
6 warehouse workers or other non-longshore members) at a convention of the ILWU. Over time,
7 the CLD’s role developed to function as a facilitator for local longshore unions along the west
8 coast, managing grievances under the Pacific Coast Longshore and Clerk’s Agreement (“Master
9 Agreement”), collective bargaining agreements, and administering the “Master Agreement.” The
10 CLD assists with negotiating the Master Agreement and associated benefit plans available to
11 members of the longshore locals. In that role, the CLD is managed by a group of officers known
12 as “Coast Committeemen” who are elected by members of the longshore locals. The Local 8 and
13 other longshore locals on the west coast pay “pro-rata” amounts based on their membership
14 numbers to the CLD for these services.

15 Local 8 continues to believe its associations with the International and the CLD,
16 respectively, are important and beneficial to Local 8’s goals. However, Local 8 could decide to
17 end its association with the International and/or the CLD at any time. It could either join another
18 similar organization or operate independently. The International does not control or direct Local
19 8 and neither does the CLD. Local 8 has been and remains an independent actor and decision-
20 maker notwithstanding its associations with the International and the CLD.

21 1.02 The NLRB and the ICTSI Litigation.

22 Historically, Local 8 has been a sound and financially stable organization. It derives its
23 income primarily from dues paid by its members and pro rata paid by its Class B non-members,
24 as well as the rent it receives from sub-leasing to third parties portions of the Portland union hall
25 building owned by the “Columbia River Pensioners Memorial Association,” also known as the
26 “Pensioners,” which leases the building to the Local 8.

1 However, beginning in approximately 2012, a dispute arose between Local 8 and ICTSI
2 Oregon, Inc. (“ICTSI”). ICTSI, a Pacific Maritime Association member company, leased the
3 Terminal 6 Container yard from the Port of Portland to handle cargo involving carriers who call
4 at Terminal 6. ICTSI alleged the International and the Local 8 engaged in prohibited secondary
5 labor actions, such as work slow-downs, against ICTSI in order to cause the Port of Portland and
6 ISTCI to assign certain work to Local 8 members pursuant to the terms of a collective bargaining
7 agreement with the ILWU. The Local 8 and the International, on the other hand, asserted
8 ICTSI’s demands placed speed ahead of worker safety in operating cranes and trucks. Following
9 hearings, an administrative law judge for the National Labor Relations Board (“NLRB”) issued a
10 preliminary decision in favor of ICTSI in May 2014. The decision was appealed to United States
11 District Court for the District of Oregon, and became the basis for ongoing litigation. See,
12 District of Oregon Case No. 3:12-cv-1058 (the “ICTSI Litigation”).

13 Ultimately, in November 2019, a jury trial verdict was reached against the International
14 and Local 8, finding that the International and Local 8 had caused damages to ICTSI of
15 approximately \$94 million. The jury concluded that 55% of those damages were the
16 responsibility of the International and 45% were the responsibility of Local 8. The court,
17 however, granted the International’s and Local 8’s request to delay entry of the judgment
18 pending resolution of post-trial motions, including a renewed motion for judgment as a matter of
19 law and a motion for a new trial. On March 5, 2020, the District Court found the maximum
20 damages supported by the evidence was \$19,061,248, and ordered the parties to decide by March
21 19, 2020 whether they would accept that reduced amount or proceed with a new trial. On April 1,
22 2020, ICTSI rejected the reduced damages amount, and the International requested the court to
23 (1) stay the case and permit appeal of the court's denial of the International’s motion for
24 judgment as a matter of law; and (2) reconsider its decision to limit the new trial to damages. In
25 May 2020, the District Court denied the International’s motion to reconsider, but granted the
26 International leave to seek an interlocutory appeal of the court’s denial of its motion for

1 judgment as a matter of law. In September 2020, the Ninth Circuit Court of Appeals granted the
2 International's petition to file an interlocutory appeal and granted ICTSI's cross-petition to file
3 its own interlocutory appeal. On January 18, 2022, the appellate court dismissed both appeals for
4 lack of jurisdiction. The District Court scheduled a new trial on damages for February 2024.

5 The Local 8 has vigorously disputed the issues in the ICTSI Litigation; however, it
6 cannot afford to pay the legal fees associated with it. The Debtor estimates that additional legal
7 fees and related expenses through the conclusion of a new damages trial and any related appeals
8 could run into the millions of dollars, far beyond Local 8's ability to pay. More importantly,
9 Local 8 will not have the ability to pay a damages award that is at all similar to either the amount
10 of the jury award or the damages amount found by Judge Simon in the ICTSI Litigation on top of
11 all the litigation costs.

12 Accordingly, to address its significant responsibility to pay 45% of the currently
13 unascertained amount of damages as well as the claims of other regular creditors, Local 8 filed
14 this Subchapter V case in an effort to restructure its operations and affairs, and emerge as a
15 stronger organization and labor union, for the benefit of its union members. The Plan provides
16 for Local 8 to make payments under the Plan upon confirmation that will pay administrative
17 expenses and priority claims in full, and will pay nonpriority unsecured creditors as much as they
18 would receive if Local 8's assets were liquidated in Chapter 7, which is greater than Local 8's
19 projected disposable income over three years.

20 1.03 Liquidation Analysis/Best Interests Test.

21 To confirm the Plan, the Court must find that all creditors who do not accept the Plan
22 will receive at least as much under the Plan as they would if the Local 8's assets were liquidated
23 under Chapter 7 (the "Best Interest Test").¹¹ USC § 1129(a)(7). A hypothetical Chapter 7
24 liquidation analysis is attached hereto as Exhibit A which demonstrates that the Plan meets this
25 requirement. As shown on the liquidation analysis, Class 2 Claims (Nonpriority Unsecured
26 Claims) are projected to receive \$216,857 under the Plan, which is the same amount such claims

are projected to receive in a hypothetical liquidation under Chapter 7.

1.04 The Plan Must be Fair and Equitable to any Non-Accepting Classes.

The Plan must also be fair and equitable to any non-accepting classes of claims or interests. In order to meet this test, Local 8 must make distributions under the Plan totaling at least the amount of its projected disposable income for the three years following the date the first payment is due under the Plan. 11 USC § 1191(c)(2)(b). Local 8 has prepared the financial projections attached hereto as Exhibit B for the period from April 1, 2024 (the projected date of the first Plan payment) to December 31, 2027. Projected disposable income during the three-year period from April 1, 2024 through April 1, 2027 totals \$190,532.94. The Plan provides for Local 8 to pay more than this amount, specifically \$241,857,⁴ upon confirmation of the Plan. This will ensure that Local 8 makes payments totaling at least three years' of its projected disposable income and that the Plan meets the fair and equitable test.

1.05 Ability to Make Plan Payments and Operate Without Further Reorganization.

Finally, the Debtor must show that it will be able to make the payments required by the Plan payments and to also continue operating without the need for liquidation or further financial reorganization. The financial projections attached hereto as Exhibit B show Local 8's ability to meet all its obligations under the Plan and continue operating over the next three years, ending with a cash balance of \$232,911.96 at the end of three years.

You should consult with your accountant or other financial advisor if you have any questions pertaining to these projections.

1.06 Summary of the Plan.

This Plan of Reorganization (the "Plan") proposes that Local 8 will pay promptly upon confirmation \$241,857.00⁵ which will be used to (1) pay all allowed Administrative Claims (as

⁴ Or such higher amount as the court may determine is necessary for the Plan to comply with 11 USC §1129(a)(7) and satisfy the Best Interest Test.

⁵ Or such higher amount as the court may determine is necessary for the Plan to comply with 11 USC §1129(a)(7) and satisfy the Best Interest Test.

defined in section 3.01) and other priority claims in full (estimated at \$25,000), and (2) distribute the remainder (estimated at \$216,857) pro rata to Class 2 non-priority unsecured creditors. The Plan provides for:

- Administrative Claims;
- Priority tax claims;
- No classes of secured claims;⁶
- One class of non-tax priority claims; and,
- One class of non-priority unsecured claims.

There are no equity security holders because the Local 8 is a non-profit entity without any owners or shareholders.

All creditors should refer to this Plan for information regarding the treatment of their claim. Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one. (If you do not have an attorney, you may wish to consult one.)

FURTHER DISCLOSURE to Unsecured Creditors of Local 8: Pursuant to the Bankruptcy Code, payments to creditors under Local 8's Plan of Reorganization (the "Plan") will be made to pay priority and administrative claims of professionals who are assisting Local 8 with this bankruptcy first, before any payments to "unsecured" creditors, which generally means anyone owed money that is not a professional, priority, or "secured" creditor (such as a bank or mortgage company with a lien on property).

Local 8 does not believe it has any "secured" creditors. As a result, the vast majority of claims of creditors in this case are unsecured, which means they will each receive *pro-rata* distributions on account of their allowed claims, after priority and professional claims are paid.

⁶⁶ Local 8 does not have any secured creditors with unpaid claims; it does, however, have the responsibility to pay real property taxes on the union hall and any personal property tax on equipment to Multnomah County as a lease obligation. Local 8 will, upon assumption of the lease of the union hall, keep these taxes current in the ordinary course of business following confirmation of the Plan.

1 However, a distinguishing feature of this bankruptcy case is that one creditor within the
2 unsecured class -- ICTSI of Oregon, Inc. – has filed an unsecured claim for hundreds of millions
3 of dollars – far greater than any of the other of the unsecured claims. Assuming the ICTSI claim
4 is allowed by the Court, ICTSI will be entitled to receive a much higher share of the
5 distributions to be made under the Debtor’s Plan than any of the other unsecured creditors.
6 ICTSI is likely to receive 99% or more of every dollar of funds available for distribution to
7 unsecured creditors as a whole under the Plan.

8 Local 8 would like to be in a position to pay all of its creditors in full; but under these
9 circumstances, that unfortunately will not be possible. However, if the Plan is confirmed,
10 assuming Local 8 pays the amounts it is required to pay under a confirmed Plan, Local 8 will be
11 relieved and discharged from the ICTSI claim. That would enable the Local 8 to continue the
12 work it does as a union, pay its rent and employees, and emerge from bankruptcy without the
13 ICTSI debt. Local 8 therefore asks for your vote to confirm the plan, and looks forward to
14 serving longshore workers for many more years to come.

15 Article 2. Classification of Claims and Interests

16 2.01 Unclassified Claims. Administrative Claims allowed under §§ 330(a) and 503 of
17 the Code, including claims of the Chapter 11 Professionals and the subchapter V trustee
18 (“Administrative Claims”), and all claims entitled to priority under §507(a)(8) of the Code
19 (“Priority Tax Claims”).

20 2.02 Class 1. All allowed claims entitled to priority under § 507(a) of the Code, except
21 for Administrative Claims and Priority Tax Claims.

22 2.03 Class 2. All non-priority unsecured claims allowed under § 502.

23 Article 3. Treatment of Claims and Interests Under the Plan

24 3.01 Claims and interests shall be treated as follows under this Plan:

25 Administrative Claims. Whether the Plan is confirmed under §1191(a) of the
26 Code as a consensual plan or under §1191(b) of the Code as a non-consensual Plan, each holder

1 of an Administrative Claim will be paid in full in cash on the Effective Date, or as promptly
2 thereafter as reasonably practicable after such claims are allowed, or upon such other terms as
3 may be agreed upon by the holder of the claim and the Debtor. Local 8 reserves the right to pay
4 professional fees over time under the Plan, if necessary.

5 Unclassified Priority Tax Claims. The debtor is not aware of any unclassified
6 priority tax claims, but to the extent there are any such claims allowed, they will be paid pursuant
7 to 11 USC § 1129(a)(9)(c).

8 Class 1 - Non-Tax Priority Claims. The Debtor is not aware of any non-tax
9 priority claims. Such claims, if any, will be paid in full promptly after all allowed
10 Administrative Claims (of higher priority) have been paid in full. Assuming there are any
11 allowed non-tax priority claims, they are impaired and entitled to vote as they will not be paid in
12 full until all Administrative Claims have been fully paid.

13 Class 2 – Non-priority Unsecured Creditors. Allowed Claims of Non-priority
14 unsecured creditors are impaired and entitled to vote. Such creditors will be paid promptly after
15 all allowed Administrative Claims and other priority claims have been paid in full from the funds
16 to be paid by Local 8 under the Plan. Once all Administrative Claims and other priority claims
17 have been paid, each holder of an allowed Class 2 non-priority unsecured claim will receive its
18 pro-rata share of all remaining funds, estimated at \$216,857.

19 Article 4. Allowance and Disallowance of Claims

20 4.01 Disputed claims. A disputed claim is a claim that has not been allowed or
21 disallowed by a final non-appealable order, and as to which either:

22 (i) a proof of claim has been filed or deemed filed, and the Debtor or another
23 party in interest has filed an objection; or

24 (ii) no proof of claim has been filed, and the Debtor has scheduled such claim
25 as disputed, contingent, or unliquidated.

26 4.02 Delay of distribution on a disputed claim; Estimation. No distribution will

1 be made on account of a disputed claim unless such claim is allowed by a final non-appealable
2 order. The Debtor may file a motion to estimate any disputed claim, including the ICTSI claim,
3 if objected to, for purposes of voting and distribution.

4 4.03 Settlement of disputed claims.

5 The Debtor will have the power and authority to settle and compromise a disputed claim
6 with court approval and compliance with Rule 9019 of the Federal Rules of Bankruptcy
7 Procedure.

8 Article 5. Provisions for Executory Contracts and Unexpired Leases

9 5.01 Assumed executory contracts, unexpired leases and employee benefit plans.

10 (a) The Debtor assumes, and, if applicable, assigns, the executory contracts
11 and unexpired leases listed on Exhibit C, as of the Effective Date (as defined in section 7.02
12 herein);

13 (b) Except for executory contracts and unexpired leases that have been
14 assumed, and if applicable, assigned, before the Effective Date, or that are the subject of a
15 pending motion to assume, and if applicable assign, the Debtor will be conclusively deemed to
16 have rejected all executory contracts and unexpired leases as of the Effective Date.

17 (c) The Debtor assumes its Employee Benefit Plans as of the Effective Date and
18 will continue providing benefits thereunder according to their terms, subject to the Debtor's
19 rights to modify or terminate such plans or the benefits provided thereunder as the Debtor
20 determines in its sole discretion.

21 Article 6. Means for Implementation of the Plan

22 The Plan will be funded out of the Debtor's cash and other liquid assets.

23 Article 7. General Provisions

24 7.01 Definitions and rules of construction. The definitions and rules of construction set
25 forth in §§ 101 and 102 of the Code shall apply when terms defined or construed in the Code are
26 used in this Plan, and they are supplemented by the following definitions:

1 (a) “Code” means Title 11 of the United States Code.

2 (b) “Business day” means any day other than Saturday, Sunday, or a “legal holiday,”
3 as that term is defined in Bankruptcy Rule 9006(a).

4 (c) “Chapter 11 professionals” means the Debtor’s professionals employed under
5 §§ 327(a), 327(e), and 328(a) or the Code, wherever they are collectively referred to in the Plan.

6 (d) “Employee Benefit Plans” means all employee benefit plans, policies and
7 programs, if any, for which the Debtor has any liability by contract or law or which are
8 maintained by the Debtor for its employees, but excluding any benefit plans that have been
9 terminated or rejected as of the Effective Date.

10 7.02 Effective Date. The effective date of this Plan is the first business day following
11 the date that is 14 days after the entry of the confirmation order (the “Effective Date”). If,
12 however, a stay of the confirmation order is in effect on that date, the Effective Date will be the
13 first business day after the date on which the stay expires or is otherwise terminated. The Debtor
14 will provide Notice of Effective Date as may be ordered by the Court.

15 7.03 Severability. If any provision in this Plan is determined to be unenforceable, the
16 determination will in no way limit or affect the enforceability and operative effect of any other
17 provision of this Plan.

18 7.04 Binding Effect. The rights and obligations of any entity named or referred to in
19 this Plan will be binding upon, and will inure to the benefit of the successors and assigns of such
20 entity.

21 7.05 Captions. The headings contained in this Plan are for convenience of reference
22 only and do not affect the meaning or interpretation of this Plan.

23 7.06 Controlling Effect. Unless a rule of law or procedure is supplied by federal law
24 (including the Code or the Federal Rules of Bankruptcy Procedure), the laws of the state of
25 Oregon govern this Plan and any agreements, documents, and instruments executed in
26 connection with this Plan, except as otherwise provided in this Plan.

1 7.07 Corporate Governance. Section 1123(a)(6) of the Code prohibiting the issuance
2 of non-voting equity securities is inapplicable because the Debtor is not a corporation.

3 7.08 Retention of Jurisdiction. The bankruptcy court will retain jurisdiction over all
4 matters arising under, in furtherance of, or in connection with this Plan, including those matters
5 specifically described below. The matters over which the bankruptcy court shall retain
6 jurisdiction over this Plan include:

- 7 (a) determining the allowance or disallowance of claims;
- 8 (b) determining the estimated amount of any claim;
- 9 (c) determining the allowance of requests for payment of Administrative Claims;
- 10 (d) resolving controversies and disputes regarding the modification, interpretation,
11 and implementation of this Plan;
- 12 (e) entering orders in aid of this Plan including, without limitation, appropriate orders
13 (which may include contempt or other sanctions) to protect the Debtor from actions prohibited
14 under this Plan;
- 15 (f) modifying this Plan;
- 16 (g) determining any and all applications, adversary proceedings, and contested or
17 litigated matters pending on, or filed after, the Effective Date;
- 18 (h) determining any and all pending motions for the assumption or rejection of
19 executory contracts or leases, and to hear and determine, and if need be to liquidate, any and all
20 claims arising therefrom; and
- 21 (i) entering orders closing the case.

22 Article 8. Discharge

23 If the Plan is confirmed consensually under §1191(a) of the Code, on the Effective Date
24 of the Plan, the Debtor will be discharged from any debt that arose before confirmation of this
25 Plan, to the extent specified in § 1141(d)(1)(A) of the Code. The Debtor will not be discharged
26 from any debt imposed by this Plan.

1 If the Plan is confirmed non-consensually under § 1191(b) of the Code, confirmation of
2 the Plan does not discharge any debt provided for in this Plan until the court grants a discharge
3 on completion of all payments due within the first three (3) years of this Plan, or such longer
4 period not to exceed five (5) years as the court may fix, or as otherwise provided in § 1192 of the
5 Code. The Court will grant a discharge following completion of all plan payments. However, the
6 Debtor will not be discharged from any debt on which the last payment is due after the first three
7 (3) years of the Plan, or such other time not to exceed five (5) years fixed by the court, or as
8 otherwise provided in § 1192 of the Code.

9 Article 9. Other Provisions.

10 9.1 Rejection Claims. All proofs of claim with respect to the rejection of executory
11 contracts or unexpired leases must be filed with the bankruptcy court within 30 days after the
12 Effective Date or such claims will be forever barred. If any order providing for the rejection of
13 an executory contract or unexpired lease did not provide a deadline for the filing of claims
14 arising from such rejection, proofs of claim with respect thereto must be filed within 30 days
15 after the later to occur of (a) the Effective Date or, (b) if the order is entered after the Effective
16 Date, 30 days after such order becomes a final order, or such claim will be forever barred.

17 9.2 Objections to Claims. Objections to a claim as to which no objection is pending
18 as of the Effective Date, must be filed within 30 days of the Effective Date. Objections to claims
19 may be filed by the Debtor, any creditor, or any other party in interest.

20 9.3 Distributions Only to Holders of Allowed Claims. Distributions under this Plan
21 will be made only to the holders of allowed claims. Until a disputed claim becomes allowed, the
22 holder of that claim will not receive any distribution otherwise provided under this Plan. If
23 necessary in determining the amount of a pro rata distribution due to the holders of allowed
24 claims in any class, the Debtor will make the pro rata calculation as if all claims were allowed in
25 the full amount claimed. Pending resolution of a disputed claim, the amount that would be
26 distributed to the holder of such claim if allowed, based on the full amount claimed, will be held

1 by the Debtor. When a disputed claim in any class becomes an allowed claim, the Debtor will
2 make distributions with respect to such allowed claim from the funds held in reserve for such
3 claim, together with any allowable interest accrued on the amount of each such distribution to the
4 date thereof, net of any setoff contemplated by the order, if any, allowing such claim and/or any
5 required withholding of applicable federal and state taxes.

6 9.4 Timing of Distributions. Unless otherwise agreed by the Debtor and the person
7 entitled to a distribution under this Plan, whenever any payment to be made is due on a day other
8 than a business day, such payment will instead be made on the next business day, with interest to
9 the extent expressly allowed by this Plan or any applicable agreement or instrument.

10 9.5 No Professional Fees or Expenses. No professional fees or expenses will be paid
11 to the holder of any claim except as specified in this Plan, or as allowed by final order of the
12 bankruptcy court, as applicable.

13 9.6 Vesting. Except as otherwise expressly provided in this Plan or in the
14 confirmation order, on the Effective Date, the Debtor will be vested with all of the property of
15 the estate free and clear of all claims, liens, encumbrances, charges and other interests. As of the
16 Effective Date, the Debtor may hold, use, dispose, and otherwise deal with such property and
17 conduct its affairs free of any restrictions imposed by the Code or by the bankruptcy court, other
18 than those restrictions expressly imposed by the Plan, the confirmation order, or the Code;
19 provided however, the Debtor may not sell or dispose of substantially all or a material portion of
20 its assets, without notice and a prior order of the court, until all Administrative Claims and other
21 priority claims have been paid in full.

22 9.7 Notices. All notices or requests to the Debtor or subchapter V trustee in
23 connection with this Plan shall be in writing and served either by (i) United States mail, postage
24 prepaid, (ii) hand delivery, or (iii) reputable overnight delivery service, all charges prepaid, and
25 shall be deemed given when received. All notices and requests to a person or entity holding any
26 claim will be sent to them at their last known address or to the last known address of their

1 attorney of record. The Debtor, the subchapter V trustee, and any holder of a claim may
2 designate in writing any other address, which designation will be effective upon actual receipt by
3 the Debtor, the subchapter V trustee, or by the holder of the claim. Any person or entity entitled
4 to receive notice under this Plan will have the obligation to provide the Debtor and the
5 subchapter V trustee with such person's or entity's current address for notice purposes. The
6 Debtor and subchapter V trustee will have no obligation to attempt to locate a more current
7 address in the event any notice proves to be undeliverable to the most recent address which has
8 been provided to the Debtor and the subchapter V trustee.

9 9.8 Post-Confirmation Court Approval. Any action requiring bankruptcy court
10 approval after the Effective Date will require the person or entity seeking such approval to file an
11 application, motion, or other request with the bankruptcy court and obtain an order approving
12 such action before the requested action may be taken. The person or entity filing such
13 application, motion, or other request shall serve such application, motion, or other request,
14 together with a notice setting forth the time in which objections must be filed with the
15 bankruptcy court, on the Debtor and other affected parties by first-class mail, electronic mail,
16 overnight courier, facsimile, or hand delivery. Unless the bankruptcy court orders otherwise, all
17 applications, motions, and other requests shall be filed and notice thereof served at least 21 days
18 prior to the hearing thereon. Unless the bankruptcy court orders otherwise, any objections to the
19 application, motion, or other request shall be filed and served at least seven days prior to the
20 hearing. If no objection is timely filed, the court may authorize the proposed action without
21 further notice or a hearing. If an objection is timely filed, the court will determine whether to
22 conduct a hearing, or to require the submission of further documentation, prior to ruling on the
23 application, motion, or other request.

24 9.9 Exemption from Transfer Taxes. Pursuant to § 1146(a) of the Code, the delivery
25 of any deed or other instrument of transfer under, in furtherance of, or in connection with this
26 Plan, whether occurring prior or subsequent to the Effective Date, including any deeds, bills of

1 sale, or assignments executed in connection with any disposition of assets contemplated by this
2 Plan, shall not be subject to any stamp tax, real estate transfer tax, excise tax, sales tax, use tax or
3 other similar tax.

4 9.10 Setoffs, Recoupments, and Defenses. Nothing contained in this Plan shall
5 constitute a waiver or release by the Debtor of any rights of setoff or recoupment, or of any
6 defense, it may have with respect to any claim (including, without limitation, rights under §
7 502(d)) of the Code. Except as otherwise provided in the Plan or in the confirmation order or in
8 agreements previously approved by the bankruptcy court, the Debtor may, but will not be
9 required to, set off against any claim or any distributions with respect to such claim any and all
10 of the claims, rights, and causes of action of any nature that the Debtor may hold against the
11 holder of such claim; provided, however, that neither the failure to effect such a setoff, the
12 allowance of any claim hereunder, the payment of any distribution hereunder, or any other action
13 or omission of the Debtor, nor any provision of the Plan, shall constitute a waiver or release by
14 the Debtor of any such claims, rights, and causes of action that the Debtor may possess against
15 such holder.

16 9.11 Compromise of Controversies. In consideration for the classification,
17 distributions, and other benefits provided under this Plan, the provisions of the Plan shall
18 constitute a good faith compromise and settlement of all claims or controversies resolved
19 pursuant to the Plan. The entry of the confirmation order shall constitute the court's approval of
20 each of the compromises and settlements provided for in the Plan, and the court's findings shall
21 constitute its determination under the standards of Rule 9019 of the Federal Rules of Bankruptcy
22 Procedure that such compromises and settlements are in the best interests of the Debtor and the
23 estate. The Debtor expressly reserves the right (with court approval, following appropriate
24 notice and opportunity for a hearing) to compromise and settle other claims up to and including
25 the Effective Date.

26 9.12 Default. Except as otherwise provided in this Plan or in the confirmation order, in

1 the event the Debtor should default in the performance of any of its obligations under the Plan
2 and shall not have cured such a default within any applicable cure period (or, if no cure period is
3 specified in the Plan or in any instrument issued to or retained by a claimant under the Plan, then
4 within 30 days after receipt of written notice of default), then the person or entity to whom the
5 performance is due may pursue such remedies as are available under the Plan, at law, or in
6 equity. An event of default occurring with respect to one claim shall not be an event of default
7 with respect to any other claim.

8 9.13 Filing and Payment of Administrative Claims. All requests for the payment of
9 Administrative Claims must be filed with the bankruptcy court no later than 30 days after the
10 Effective Date or at such time as the bankruptcy court may otherwise order or such claim will be
11 forever barred. Once a final order is entered allowing an Administrative Claim, the Debtor will
12 pay such claim in accordance with this Plan.

13 Dated 16th Day of January, 2024.

14 Respectfully submitted,

15 Local 8, International Longshoremen's and Warehousemen's Union

16 /s/Leal Sundet
17 Leal Sundet, Secretary/Treasurer

18 SUSSMAN SHANK LLP

19 /s/Susan S. Ford
20 By _____
21 Susan S. Ford, OSB No. 842203
22 Thomas W. Stilley, OSB No. 883167
23 Joshua G. Flood, OSB No. 223085
24 Attorneys for Debtor and
25 Debtor-in-Possession

26 26933-002 (04391524)

LIQUIDATION ANALYSIS

LOCAL 8, INTERNATIONAL LONGSHOREMAN'S AND WAREHOUSEMEN'S UNION

PROJECTED PAYMENTS UNDER THE PLAN COMPARED TO A HYPOTHETICAL LIQUIDATION UNDER CHAPTER 7

CHAPTER 11

Projected Plan Distributions:

| | |
|---|-------------|
| Plan Payments to be made upon confirmation: | \$ 241,857* |
| <u>Priority Claims:</u> | |
| Chapter 11 Administrative Expenses | \$ 25,000 |
| Priority Tax Claims | \$ 0 |
| Class 1 Non-Tax Priority Claims | \$ 0 |
| | \$ 25,000 |
| <u>Non-Priority Unsecured Claims:</u> | |
| Class 2 Unsecured Creditors | \$ 216,857 |

*Subject to adjustment to ensure that Class 2 Creditors receive as much as they would receive in a Chapter 7 liquidation

CHAPTER 7

Assets:

| | |
|--|------------|
| Cash and Cash Equivalents end of March, 2024 | \$ 284,236 |
| Accounts Receivable end of March 2024 | \$ 8,272 |
| Personal Property | \$ 6,500 |
| | \$ 299,008 |

Distributions:

| | |
|---------------------------------------|------------|
| <u>Priority Claims:</u> | |
| Chapter 7 Administrative Expenses | \$ 7,000 |
| Trustee's Commission | \$ 22,850 |
| Chapter 11 Administrative Expenses | \$ 25,000 |
| Priority Tax Claims | \$ 0 |
| Class 1 Non-Tax Priority Claims | \$ 0 |
| Priority Wage Claims | \$ 27,301 |
| | \$ 82,151 |
| <u>Non-Priority Unsecured Claims:</u> | |
| Class 2 Unsecured Creditors | \$ 216,857 |

Cash Flow Projections

Monthly Summary

| | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | PLAN PAYMENTS | ENDING BALANCE |
|--------------------|----------------------|---------------------|---------------------|------------------|-------------------|
| 2024 | \$245,690 | | | | |
| January, 2024 | 245,690.00 | 156,712.42 | 131,412.40 | | 270,990.02 |
| February, 2024 | 270,990.02 | 154,714.00 | 148,815.00 | | 276,889.02 |
| March, 2024 | 276,889.02 | 147,374.00 | 140,027.00 | | 284,236.02 |
| April, 2024 | 284,236.02 | 134,214.00 | 128,949.60 | | 289,500.42 |
| May, 2024 | 289,500.42 | 134,724.00 | 138,330.00 | 25,000.00 | 260,894.42 |
| June, 2024 | 260,894.42 | 134,724.00 | 167,455.60 | | 228,162.82 |
| July, 2024 | 228,162.82 | 158,343.00 | 130,583.30 | 216,857.00 | 39,065.52 |
| August, 2024 | 39,065.52 | 143,743.00 | 136,209.00 | | 46,599.52 |
| September, 2024 | 46,599.52 | 144,253.00 | 129,782.00 | | 61,070.52 |
| October, 2024 | 61,070.52 | 146,343.00 | 132,695.00 | | 74,718.52 |
| November, 2024 | 74,718.52 | 144,043.00 | 188,159.08 | | 30,602.44 |
| December, 2024 | 30,602.44 | 161,853.00 | 129,746.00 | | 62,709.44 |
| 2024 Totals | | 1,761,040.42 | 1,702,163.98 | | 62,709.44 |
| | | | | | |
| 2025 | 62,709.44 | | | | |
| January, 2025 | 62,709.44 | 144,453.00 | 138,764.00 | | 68,398.44 |
| February, 2025 | 68,398.44 | 145,543.00 | 149,891.20 | | 64,050.24 |
| March, 2025 | 64,050.24 | 146,003.00 | 135,751.20 | | 74,302.04 |
| April, 2025 | 74,302.04 | 144,353.00 | 129,703.00 | | 88,952.04 |
| May, 2025 | 88,952.04 | 143,893.00 | 143,432.40 | | 89,412.64 |
| June, 2025 | 89,412.64 | 144,803.00 | 147,521.20 | | 86,694.44 |
| July, 2025 | 86,694.44 | 154,872.00 | 131,153.40 | | 110,413.04 |
| August, 2025 | 110,413.04 | 147,812.00 | 138,321.40 | | 119,903.64 |
| September, 2025 | 119,903.64 | 148,322.00 | 130,995.2 | | 137,230.44 |
| October, 2025 | 137,230.44 | 150,312.00 | 140,801.40 | | 146,741.04 |
| November, 2025 | 146,741.04 | 148,112.00 | 182,447.40 | | 112,405.64 |
| December, 2025 | 112,405.64 | 166,572.00 | 130,350.20 | | 148,627.44 |
| 2025 Totals | | 1,785,050.00 | 1,699,132.00 | | 148,627.44 |
| | | | | | |
| 2026 | 148,627.44 | | | | |
| January, 2026 | 148,627.44 | 148,112.00 | 145,801.30 | | 150,938.14 |
| February, 2026 | 150,938.14 | 149,712.00 | 154,222.24 | | 146,427.90 |
| March, 2026 | 146,427.90 | 150,682.00 | 142,113.24 | | 154,996.66 |
| April, 2026 | 154,996.66 | 148,012.00 | 140,121.60 | | 162,887.06 |
| May, 2026 | 162,887.06 | 148,064.00 | 150,059.50 | | 160,891.56 |
| June, 2026 | 160,891.56 | 148,574.00 | 145,194.66 | | 164,270.90 |
| July, 2026 | 164,270.90 | 165,099.00 | 145,837.10 | | 183,532.80 |

| | | | | | |
|--------------------|------------------------------|---------------------|-----------------------|--|-----------------------|
| August, 2026 | 183,532.80 | 152,099.00 | 144,231.30 | | 191,400.50 |
| September, 2026 | 191,400.50 | 155,309.00 | 136,030.66 | | 210,678.84 |
| October, 2026 | 210,678.84 | 152,199.00 | 146,907.30 | | 215,970.54 |
| November, 2026 | 215,970.54 | 152,399.00 | 189,564.10 | | 178,805.44 |
| December, 2026 | 178,805.44 | 174,009.00 | 136,519.66 | | 216,294.78 |
| 2026 Totals | | 1,844,270.00 | \$1,776,602.66 | | 216,294.78 |
| | | | | | |
| | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | | ENDING BALANCE |
| 2027 | \$216,294.78 | | | | |
| January, 2027 | 216,294.78 | 152,599.00 | 146,695.86 | | 222,197.92 |
| February, 2027 | 222,197.92 | 154,609.00 | 155,853.40 | | 220,953.52 |
| March, 2027 | 220,953.52 | 154,459.00 | 142,500.56 | | 232,911.96 |
| April, 2027 | 232,911.96 | 152,299.00 | 160,091.36 | | 225,119.60 |
| May, 2027 | 225,119.60 | 154,662.00 | 144,165.23 | | 235,616.37 |
| June, 2027 | 235,616.37 | 152,752.00 | 168,373.66 | | 219,994.71 |
| July, 2027 | 219,994.71 | 166,606.75 | 151,541.16 | | 235,060.30 |
| August, 2027 | 235,060.30 | 157,016.75 | 137,897.93 | | 254,179.12 |
| September, 2027 | 254,179.12 | 159,085.75 | 138,010.96 | | 275,253.91 |
| October, 2027 | 275,253.91 | 156,606.75 | 151,041.16 | | 280,819.50 |
| November, 2027 | 280,819.50 | 157,316.75 | 195,466.02 | | 242,670.23 |
| December, 2027 | 242,670.23 | 177,586.75 | 138,890.96 | | 281,366.02 |
| 2027 Totals | | 1,895,599.50 | 1,830,528.26 | | 281,366.02 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2024

| | Jan 24 | Feb 24 | Mar 24 | Apr 24 | May 24 | Jun 24 | Jul 24 | Aug 24 | Sep 24 | Oct 24 |
|---|------------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|
| Ordinary Income/Expense | | | | | | | | | | |
| Income | | | | | | | | | | |
| 401 · REGULAR DUES - CLASS A | 89,663.00 | 89,663.00 | 89,663.00 | 89,663.00 | 89,663.00 | 89,663.00 | 96,388.00 | 96,388.00 | 96,388.00 | 96,388.00 |
| 402 · PERMIT FEES | 26,584.00 | 26,584.00 | 26,584.00 | 26,584.00 | 26,584.00 | 26,584.00 | 29,242.00 | 29,242.00 | 29,242.00 | 29,242.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 2,640.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 |
| 409 · ACTIVE RETIRED DUES | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 100.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 6,534.00 | 6,582.00 | 6,582.00 | 6,582.00 | 6,582.00 | 6,582.00 | 6,728.00 | 6,728.00 | 6,728.00 | 6,728.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 6,500.00 | 7,000.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 9,000.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 26,486.42 | 24,040.00 | 15,040.00 | 4,040.00 | 4,550.00 | 4,550.00 | 14,040.00 | 4,040.00 | 4,550.00 | 4,040.00 |
| Total Income | 156,712.42 | 154,714.00 | 147,374.00 | 134,214.00 | 134,724.00 | 134,724.00 | 158,343.00 | 143,743.00 | 144,253.00 | 146,343.00 |
| Gross Profit | 156,712.42 | 154,714.00 | 147,374.00 | 134,214.00 | 134,724.00 | 134,724.00 | 158,343.00 | 143,743.00 | 144,253.00 | 146,343.00 |
| Expense | | | | | | | | | | |
| 500 · PAYROLL | 36,634.00 | 47,944.00 | 41,995.00 | 36,716.00 | 42,830.00 | 54,516.00 | 36,333.00 | 43,881.00 | 37,650.00 | 37,650.00 |
| 506 · MILEAGE & PER DIEM | 400.00 | 400.00 | 500.00 | 400.00 | 500.00 | 22,021.00 | 400.00 | 500.00 | 400.00 | 400.00 |
| 508 · AFFILIATION FEES | 34,000.00 | 34,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 510 · UTILITIES & TELEPHONE | 6,000.00 | 6,000.00 | 6,500.00 | 6,000.00 | 6,000.00 | 6,500.00 | 6,000.00 | 6,000.00 | 6,500.00 | 6,000.00 |
| 511 · HALL/BUILDING EXPENSES | 8,000.00 | 10,000.00 | 5,000.00 | 8,000.00 | 5,000.00 | 5,500.00 | 8,000.00 | 5,000.00 | 6,000.00 | 8,000.00 |
| 512 · JOINT DISPATCH EXPENSES | 20,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 513 · RENT EXPENSE (Rent) | 7,560.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 | 7,787.00 |
| 514 · MEETING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 400.00 | 200.00 | 0.00 | 400.00 | 0.00 |
| 515 · DEATH BENEFITS | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 3,663.40 | 4,794.00 | 4,195.00 | 3,671.60 | 4,283.00 | 5,451.60 | 3,633.30 | 4,388.00 | 3,765.00 | 3,765.00 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 522 · INSURANCE (Insurance) | 12,955.00 | 11,890.00 | 14,350.00 | 12,875.00 | 18,080.00 | 12,080.00 | 12,730.00 | 12,943.00 | 12,080.00 | 13,593.00 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 4,500.00 | 6,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 | 0.00 | 0.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 531 · MISCELLANEOUS EXPENSES (Miscellaneous) | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| Total Expense | 131,412.40 | 148,815.00 | 140,027.00 | 128,949.60 | 138,330.00 | 167,455.60 | 130,583.30 | 136,209.00 | 129,782.00 | 132,695.00 |
| Net Ordinary Income | 25,300.02 | 5,899.00 | 7,347.00 | 5,264.40 | -3,606.00 | -32,731.60 | 27,759.70 | 7,534.00 | 14,471.00 | 13,648.00 |
| Plan Payments | | | | | 25,000.00 | | 216,857.00 | | | |
| Net Income | 25,300.02 | 5,899.00 | 7,347.00 | 5,264.40 | -28,606.00 | -32,731.60 | -189,097.30 | 7,534.00 | 14,471.00 | 13,648.00 |

ILOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2024

| | TOTAL | | |
|---|------------|------------|--------------|
| | Nov 24 | Dec 24 | Jan - Dec 24 |
| Ordinary Income/Expense | | | |
| Income | | | |
| 401 · REGULAR DUES - CLASS A | 96,388.00 | 96,388.00 | 1,116,306.00 |
| 402 · PERMIT FEES | 29,242.00 | 29,242.00 | 334,956.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 7,920.00 |
| 404 · FINES | 300.00 | 300.00 | 3,600.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 4,500.00 |
| 409 · ACTIVE RETIRED DUES | 300.00 | 100.00 | 700.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 6,728.00 | 6,728.00 | 79,812.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 6,500.00 | 24,000.00 | 98,500.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 780.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,040.00 | 4,550.00 | 113,966.42 |
| Total Income | 144,043.00 | 161,853.00 | 1,761,040.42 |
| Gross Profit | 144,043.00 | 161,853.00 | 1,761,040.42 |
| Expense | | | |
| 500 · PAYROLL | 43,881.00 | 37,650.00 | 497,680.00 |
| 506 · MILEAGE & PER DIEM | 500.00 | 400.00 | 26,821.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 388,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,000.00 | 2,000.00 | 24,000.00 |
| 510 · UTILITIES & TELEPHONE | 6,000.00 | 6,500.00 | 74,000.00 |
| 511 · HALL/BUILDING EXPENSES | 5,000.00 | 5,000.00 | 78,500.00 |
| 512 · JOINT DISPATCH EXPENSES | 21,000.00 | 21,000.00 | 241,000.00 |
| 513 · RENT EXPENSE (Rent) | 7,787.00 | 7,787.00 | 93,217.00 |
| 514 · MEETING EXPENSE | 400.00 | 950.00 | 2,700.00 |
| 515 · DEATH BENEFITS | 300.00 | 300.00 | 2,400.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 4,388.00 | 3,765.00 | 49,762.90 |
| 521 · PROPERTY TAXES (Property Taxes) | 47,009.08 | 0.00 | 47,009.08 |
| 522 · INSURANCE (Insurance) | 17,694.00 | 12,194.00 | 163,464.00 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 0.00 | 11,210.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 |
| 531 · MISCELLANEOUS EXPENSES (Miscellaneous) | 200.00 | 200.00 | 2,400.00 |
| Total Expense | 188,159.08 | 129,746.00 | 1,702,163.98 |
| Net Ordinary Income | -44,116.08 | 32,107.00 | 58,876.44 |
| Plan Payments | | | 241,857.00 |
| Net Income | -44,116.08 | 32,107.00 | -182,980.56 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2025

| | Jan 25 | Feb 25 | Mar 25 | Apr 25 | May 25 | Jun 25 | Jul 25 | Aug 25 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 401 · REGULAR DUES - CLASS A | 96,388.00 | 96,388.00 | 96,388.00 | 96,388.00 | 96,388.00 | 96,388.00 | 99,280.00 | 99,280.00 |
| 402 · PERMIT FEES | 29,242.00 | 29,242.00 | 29,242.00 | 29,242.00 | 29,242.00 | 29,242.00 | 30,119.00 | 30,119.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 2,640.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0.00 | 0.00 |
| 409 · ACTIVE RETIRED DUES | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 6,728.00 | 6,728.00 | 6,728.00 | 6,728.00 | 6,778.00 | 6,778.00 | 6,928.00 | 6,928.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 6,600.00 | 8,300.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,550.00 | 4,040.00 | 4,040.00 | 4,550.00 | 4,040.00 | 4,550.00 | 11,000.00 | 4,040.00 |
| Total Income | 144,453.00 | 145,543.00 | 146,003.00 | 144,353.00 | 143,893.00 | 144,803.00 | 154,872.00 | 147,812.00 |
| Gross Profit | 144,453.00 | 145,543.00 | 146,003.00 | 144,353.00 | 143,893.00 | 144,803.00 | 154,872.00 | 147,812.00 |
| Expense | | | | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 206.00 | 206.00 | 206.00 | 206.00 | 206.00 | 206.00 | 206.00 | 206.00 |
| 500 · PAYROLL | 45,197.00 | 49,090.00 | 35,885.00 | 36,475.00 | 45,934.00 | 45,690.00 | 37,808.00 | 47,033.00 |
| 506 · MILEAGE & PER DIEM | 400.00 | 400.00 | 500.00 | 400.00 | 500.00 | 9,400.00 | 400.00 | 500.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 |
| 510 · UTILITIES & TELEPHONE | 6,550.00 | 6,550.00 | 7,000.00 | 6,550.00 | 6,550.00 | 7,000.00 | 6,550.00 | 6,550.00 |
| 511 · HALL/BUILDING EXPENSES | 8,240.00 | 10,300.00 | 5,150.00 | 8,240.00 | 5,150.00 | 5,500.00 | 8,240.00 | 5,150.00 |
| 512 · JOINT DISPATCH EXPENSES | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 513 · RENT EXPENSE (Rent) | 7,787.00 | 8,020.00 | 8,020.00 | 8,020.00 | 8,020.00 | 8,020.00 | 8,020.00 | 8,020.00 |
| 514 · MEETING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 400.00 | 200.00 | 0.00 |
| 515 · DEATH BENEFITS | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 4,520.00 | 4,909.00 | 3,589.00 | 3,648.00 | 4,593.00 | 4,569.00 | 3,780.00 | 4,703.00 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 522 · INSURANCE (Insurance) | 10,804.00 | 10,421.20 | 13,646.20 | 10,804.00 | 16,769.40 | 11,676.20 | 10,589.40 | 10,589.40 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 4,635.00 | 6,695.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 138,764.00 | 149,891.20 | 135,751.20 | 129,703.00 | 143,432.40 | 147,521.20 | 131,153.40 | 138,321.40 |
| Net Ordinary Income | 5,689.00 | -4,348.20 | 10,251.80 | 14,650.00 | 460.60 | -2,718.20 | 23,718.60 | 9,490.60 |
| Net Income | 5,689.00 | -4,348.20 | 10,251.80 | 14,650.00 | 460.60 | -2,718.20 | 23,718.60 | 9,490.60 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2025

| | TOTAL | | | | |
|--|------------|------------|------------|------------|--------------|
| | Sep 25 | Oct 25 | Nov 25 | Dec 25 | Jan - Dec 25 |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 401 · REGULAR DUES - CLASS A | 99,280.00 | 99,280.00 | 99,280.00 | 99,280.00 | 1,174,008.00 |
| 402 · PERMIT FEES | 30,119.00 | 30,119.00 | 30,119.00 | 30,119.00 | 356,166.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 480.00 | 480.00 | 7,920.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 3,600.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 409 · ACTIVE RETIRED DUES | 0.00 | 100.00 | 300.00 | 100.00 | 700.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 6,928.00 | 6,928.00 | 6,928.00 | 6,928.00 | 82,036.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 6,600.00 | 9,000.00 | 6,600.00 | 24,750.00 | 101,450.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 780.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,550.00 | 4,040.00 | 4,040.00 | 4,550.00 | 57,990.00 |
| Total Income | 148,322.00 | 150,312.00 | 148,112.00 | 166,572.00 | 1,785,050.00 |
| Gross Profit | 148,322.00 | 150,312.00 | 148,112.00 | 166,572.00 | 1,785,050.00 |
| Expense | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 206.00 | 206.00 | 206.00 | 206.00 | 2,472.00 |
| 500 · PAYROLL | 37,808.00 | 47,033.00 | 37,808.00 | 37,808.00 | 503,569.00 |
| 506 · MILEAGE & PER DIEM | 400.00 | 400.00 | 500.00 | 400.00 | 14,200.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 384,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,060.00 | 2,060.00 | 2,060.00 | 2,060.00 | 24,720.00 |
| 510 · UTILITIES & TELEPHONE | 7,000.00 | 6,550.00 | 6,550.00 | 7,000.00 | 80,400.00 |
| 511 · HALL/BUILDING EXPENSES | 6,345.00 | 8,240.00 | 5,150.00 | 5,150.00 | 80,855.00 |
| 512 · JOINT DISPATCH EXPENSES | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 252,000.00 |
| 513 · RENT EXPENSE (Rent) | 8,020.00 | 8,020.00 | 8,020.00 | 8,020.00 | 96,007.00 |
| 514 · MEETING EXPENSE | 400.00 | 0.00 | 400.00 | 950.00 | 2,700.00 |
| 515 · DEATH BENEFITS | 300.00 | 0.00 | 300.00 | 300.00 | 2,400.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 3,780.00 | 4,703.00 | 3,780.00 | 3,780.00 | 50,354.00 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 48,419.00 | 0.00 | 48,419.00 |
| 522 · INSURANCE (Insurance) | 11,676.20 | 10,589.40 | 16,254.40 | 11,676.20 | 145,496.00 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 0.00 | 0.00 | 0.00 | 11,540.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 130,995.20 | 140,801.40 | 182,447.40 | 130,350.20 | 1,699,132.00 |
| Net Ordinary Income | 17,326.80 | 9,510.60 | -34,335.40 | 36,221.80 | 85,918.00 |
| Net Income | 17,326.80 | 9,510.60 | -34,335.40 | 36,221.80 | 85,918.00 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2026

| | Jan 26 | Feb 26 | Mar 26 | Apr 26 | May 26 | Jun 26 | Jul 26 | Aug 26 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 401 · REGULAR DUES - CLASS A | 99,280.00 | 99,280.00 | 99,280.00 | 99,280.00 | 99,280.00 | 99,280.00 | 102,258.00 | 102,258.00 |
| 402 · PERMIT FEES | 30,119.00 | 30,119.00 | 30,119.00 | 30,119.00 | 30,119.00 | 30,119.00 | 31,022.00 | 31,022.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 2,640.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,900.00 | 0.00 |
| 409 · ACTIVE RETIRED DUES | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 6,928.00 | 6,928.00 | 6,928.00 | 6,928.00 | 6,980.00 | 6,980.00 | 7,134.00 | 7,134.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 6,800.00 | 8,500.00 | 6,800.00 | 6,800.00 | 6,800.00 | 6,800.00 | 6,800.00 | 6,800.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,040.00 | 4,040.00 | 4,550.00 | 4,040.00 | 4,040.00 | 4,550.00 | 14,040.00 | 4,040.00 |
| Total Income | 148,112.00 | 149,712.00 | 150,682.00 | 148,012.00 | 148,064.00 | 148,574.00 | 165,099.00 | 152,099.00 |
| Gross Profit | 148,112.00 | 149,712.00 | 150,682.00 | 148,012.00 | 148,064.00 | 148,574.00 | 165,099.00 | 152,099.00 |
| Expense | | | | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 210.00 | 210.00 | 210.00 | 210.00 | 210.00 | 210.00 | 210.00 | 210.00 |
| 500 · PAYROLL | 47,033.00 | 49,178.00 | 37,808.00 | 38,106.00 | 47,405.00 | 47,321.00 | 38,990.00 | 48,503.00 |
| 506 · MILEAGE & PER DIEM | 500.00 | 400.00 | 400.00 | 400.00 | 500.00 | 400.00 | 9,409.00 | 500.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 |
| 510 · UTILITIES & TELEPHONE | 6,750.00 | 6,750.00 | 7,200.00 | 6,750.00 | 6,750.00 | 7,200.00 | 6,750.00 | 6,750.00 |
| 511 · HALL/BUILDING EXPENSES | 8,475.00 | 10,500.00 | 5,304.00 | 8,475.00 | 5,304.00 | 5,665.00 | 8,475.00 | 5,304.00 |
| 512 · JOINT DISPATCH EXPENSES | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 |
| 513 · RENT EXPENSE (Rent) | 8,020.00 | 8,260.00 | 8,260.00 | 8,260.00 | 8,260.00 | 8,260.00 | 8,260.00 | 8,260.00 |
| 514 · MEETING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 400.00 | 200.00 | 0.00 |
| 515 · DEATH BENEFITS | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 4,703.30 | 4,917.80 | 3,780.80 | 3,810.60 | 4,740.50 | 4,732.10 | 3,899.10 | 4,850.30 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 522 · INSURANCE (Insurance) | 13,640.00 | 12,762.44 | 16,084.44 | 17,640.00 | 20,070.00 | 14,836.56 | 13,174.00 | 13,174.00 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 4,774.00 | 6,896.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 145,801.30 | 154,222.24 | 142,113.24 | 140,121.60 | 150,059.50 | 145,194.66 | 145,837.10 | 144,231.30 |
| Net Ordinary Income | 2,310.70 | -4,510.24 | 8,568.76 | 7,890.40 | -1,995.50 | 3,379.34 | 19,261.90 | 7,867.70 |
| Net Income | 2,310.70 | -4,510.24 | 8,568.76 | 7,890.40 | -1,995.50 | 3,379.34 | 19,261.90 | 7,867.70 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2026

| | | | | | TOTAL |
|--|------------|------------|------------|------------|--------------|
| | Sep 26 | Oct 26 | Nov 26 | Dec 26 | Jan - Dec 26 |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 401 · REGULAR DUES - CLASS A | 102,258.00 | 102,258.00 | 102,258.00 | 102,258.00 | 1,209,228.00 |
| 402 · PERMIT FEES | 31,022.00 | 31,022.00 | 31,022.00 | 31,022.00 | 366,846.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 480.00 | 480.00 | 7,920.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 3,600.00 |
| 407 · INITIATION FEES | 200.00 | 0.00 | 0.00 | 2,100.00 | 5,200.00 |
| 409 · ACTIVE RETIRED DUES | 0.00 | 100.00 | 300.00 | 100.00 | 700.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 7,134.00 | 7,134.00 | 7,134.00 | 7,134.00 | 84,476.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 9,300.00 | 6,800.00 | 6,800.00 | 26,000.00 | 105,000.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 780.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,550.00 | 4,040.00 | 4,040.00 | 4,550.00 | 60,520.00 |
| Total Income | 155,309.00 | 152,199.00 | 152,399.00 | 174,009.00 | 1,844,270.00 |
| Gross Profit | 155,309.00 | 152,199.00 | 152,399.00 | 174,009.00 | 1,844,270.00 |
| Expense | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 210.00 | 210.00 | 210.00 | 210.00 | 2,520.00 |
| 500 · PAYROLL | 38,990.00 | 48,503.00 | 38,990.00 | 38,990.00 | 519,817.00 |
| 506 · MILEAGE & PER DIEM | 400.00 | 500.00 | 400.00 | 400.00 | 14,209.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 384,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,120.00 | 2,120.00 | 2,120.00 | 2,120.00 | 25,440.00 |
| 510 · UTILITIES & TELEPHONE | 7,200.00 | 6,750.00 | 6,750.00 | 7,200.00 | 82,800.00 |
| 511 · HALL/BUILDING EXPENSES | 5,665.00 | 8,490.00 | 5,304.00 | 5,304.00 | 82,265.00 |
| 512 · JOINT DISPATCH EXPENSES | 22,050.00 | 22,050.00 | 22,050.00 | 22,050.00 | 264,600.00 |
| 513 · RENT EXPENSE (Rent) | 8,260.00 | 8,260.00 | 8,260.00 | 8,260.00 | 98,880.00 |
| 514 · MEETING EXPENSE | 400.00 | 0.00 | 400.00 | 950.00 | 2,700.00 |
| 515 · DEATH BENEFITS | 0.00 | 0.00 | 300.00 | 300.00 | 2,400.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 3,899.10 | 4,850.30 | 3,899.10 | 3,899.10 | 51,982.10 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 49,872.00 | 0.00 | 49,872.00 |
| 522 · INSURANCE (Insurance) | 14,836.56 | 13,174.00 | 19,009.00 | 14,836.56 | 183,237.56 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 0.00 | 0.00 | 0.00 | 11,880.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 136,030.66 | 146,907.30 | 189,564.10 | 136,519.66 | 1,776,602.66 |
| Net Ordinary Income | 19,278.34 | 5,291.70 | -37,165.10 | 37,489.34 | 67,667.34 |
| Net Income | 19,278.34 | 5,291.70 | -37,165.10 | 37,489.34 | 67,667.34 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2027

| | Jan 27 | Feb 27 | Mar 27 | Apr 27 | May 27 | Jun 27 | Jul 27 | Aug 27 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 401 · REGULAR DUES - CLASS A | 102,258.00 | 102,258.00 | 102,258.00 | 102,258.00 | 102,258.00 | 102,258.00 | 105,325.75 | 105,325.75 |
| 402 · PERMIT FEES | 31,022.00 | 31,022.00 | 31,022.00 | 31,022.00 | 31,022.00 | 31,022.00 | 31,950.00 | 31,950.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 2,640.00 | 480.00 | 480.00 | 480.00 | 480.00 | 480.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 407 · INITIATION FEES | 200.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | 400.00 | 0.00 | 0.00 |
| 409 · ACTIVE RETIRED DUES | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 7,134.00 | 7,134.00 | 7,134.00 | 7,134.00 | 7,187.00 | 7,187.00 | 7,346.00 | 7,346.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 7,000.00 | 8,800.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,040.00 | 4,550.00 | 4,040.00 | 4,040.00 | 4,550.00 | 4,040.00 | 14,040.00 | 4,550.00 |
| Total Income | 152,599.00 | 154,609.00 | 154,459.00 | 152,299.00 | 154,662.00 | 152,752.00 | 166,606.75 | 157,016.75 |
| Gross Profit | 152,599.00 | 154,609.00 | 154,459.00 | 152,299.00 | 154,662.00 | 152,752.00 | 166,606.75 | 157,016.75 |
| Expense | | | | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 216.00 | 216.00 | 216.00 | 216.00 | 216.00 | 216.00 | 216.00 | 216.00 |
| 500 · PAYROLL | 48,503.00 | 53,114.00 | 38,990.00 | 49,638.00 | 39,638.00 | 59,082.00 | 50,737.00 | 40,525.00 |
| 506 · MILEAGE & PER DIEM | 500.00 | 400.00 | 400.00 | 500.00 | 400.00 | 9,950.00 | 500.00 | 400.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 |
| 510 · UTILITIES & TELEPHONE | 6,950.00 | 6,950.00 | 7,416.00 | 6,950.00 | 6,950.00 | 7,416.00 | 6,950.00 | 6,950.00 |
| 511 · HALL/BUILDING EXPENSES | 8,730.00 | 10,820.00 | 5,465.00 | 8,730.00 | 5,465.00 | 5,835.00 | 8,730.00 | 5,465.00 |
| 512 · JOINT DISPATCH EXPENSES | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 |
| 513 · RENT EXPENSE (Rent) | 8,260.00 | 8,507.00 | 8,507.00 | 8,507.00 | 8,507.00 | 8,507.00 | 8,507.00 | 8,507.00 |
| 514 · MEETING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 400.00 | 200.00 | 0.00 |
| 515 · DEATH BENEFITS | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 4,050.30 | 5,311.40 | 3,899.00 | 4,963.80 | 3,963.80 | 5,908.20 | 5,073.70 | 4,052.50 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 522 · INSURANCE (Insurance) | 12,287.56 | 13,336.00 | 15,708.56 | 16,287.56 | 21,476.43 | 14,160.46 | 13,428.46 | 14,373.43 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 0.00 | 5,000.00 | 7,100.00 | 0.00 | 0.00 | 0.00 | 210.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 146,695.86 | 155,853.40 | 142,500.56 | 160,091.36 | 144,165.23 | 168,373.66 | 151,541.16 | 137,897.93 |
| Net Ordinary Income | 5,903.14 | -1,244.40 | 11,958.44 | -7,792.36 | 10,496.77 | -15,621.66 | 15,065.59 | 19,118.82 |
| Net Income | 5,903.14 | -1,244.40 | 11,958.44 | -7,792.36 | 10,496.77 | -15,621.66 | 15,065.59 | 19,118.82 |

LOCAL 8, INTERNATIONAL LONGSHOREMEN'S & WAREHOUSEMEN'S UNION

Profit & Loss Budget Overview

January through December 2027

| | TOTAL | | | | |
|--|------------|------------|------------|------------|--------------|
| | Sep 27 | Oct 27 | Nov 27 | Dec 27 | Jan - Dec 27 |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 401 · REGULAR DUES - CLASS A | 105,325.75 | 105,325.75 | 105,325.75 | 105,325.75 | 1,245,502.50 |
| 402 · PERMIT FEES | 31,950.00 | 31,950.00 | 31,950.00 | 31,950.00 | 377,832.00 |
| 403 · OTHER DIVISIONS | 480.00 | 480.00 | 480.00 | 480.00 | 7,920.00 |
| 404 · FINES | 300.00 | 300.00 | 300.00 | 300.00 | 3,600.00 |
| 407 · INITIATION FEES | 0.00 | 0.00 | 0.00 | 1,200.00 | 3,600.00 |
| 409 · ACTIVE RETIRED DUES | 0.00 | 100.00 | 300.00 | 100.00 | 700.00 |
| 410 · BOOK CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · RENTAL INCOME | 7,346.00 | 7,346.00 | 7,346.00 | 7,346.00 | 86,986.00 |
| 414 · DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 415 · JOINT COMMITTEE REIMB | 9,579.00 | 7,000.00 | 7,000.00 | 26,780.00 | 108,159.00 |
| 417 · INTEREST INCOME (Interest Income) | 65.00 | 65.00 | 65.00 | 65.00 | 780.00 |
| 418 · RIDE & RAFFLE PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 · MISCELLANEOUS INCOME | 4,040.00 | 4,040.00 | 4,550.00 | 4,040.00 | 60,520.00 |
| Total Income | 159,085.75 | 156,606.75 | 157,316.75 | 177,586.75 | 1,895,599.50 |
| Gross Profit | 159,085.75 | 156,606.75 | 157,316.75 | 177,586.75 | 1,895,599.50 |
| Expense | | | | | |
| 530 · BUILDING MAINTENANCE FUND (BUILDING MAINTENANCE RESERVE) | 216.00 | 216.00 | 216.00 | 216.00 | 2,592.00 |
| 500 · PAYROLL | 40,525.00 | 50,737.00 | 40,525.00 | 40,525.00 | 552,539.00 |
| 506 · MILEAGE & PER DIEM | 400.00 | 500.00 | 400.00 | 400.00 | 14,750.00 |
| 508 · AFFILIATION FEES | 32,000.00 | 32,000.00 | 32,000.00 | 32,000.00 | 384,000.00 |
| 509 · OFFICE SUPPLIES (Office Supplies) | 2,184.00 | 2,184.00 | 2,184.00 | 2,184.00 | 26,208.00 |
| 510 · UTILITIES & TELEPHONE | 7,416.00 | 6,950.00 | 6,950.00 | 7,416.00 | 85,264.00 |
| 511 · HALL/BUILDING EXPENSES | 5,835.00 | 8,730.00 | 5,465.00 | 5,465.00 | 84,735.00 |
| 512 · JOINT DISPATCH EXPENSES | 22,715.00 | 22,715.00 | 22,715.00 | 22,715.00 | 272,580.00 |
| 513 · RENT EXPENSE (Rent) | 8,507.00 | 8,507.00 | 8,507.00 | 8,507.00 | 101,837.00 |
| 514 · MEETING EXPENSE | 0.00 | 0.00 | 400.00 | 950.00 | 2,300.00 |
| 515 · DEATH BENEFITS | 0.00 | 0.00 | 300.00 | 300.00 | 2,400.00 |
| 516 · FLOWER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 517 · DONATIONS & CONTRIBUTIONS (Contributions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 · PAYROLL TAX EXPENSE (Taxes) | 4,052.50 | 5,073.70 | 4,052.50 | 4,052.50 | 54,453.90 |
| 521 · PROPERTY TAXES (Property Taxes) | 0.00 | 0.00 | 51,368.09 | 0.00 | 51,368.09 |
| 522 · INSURANCE (Insurance) | 14,160.46 | 13,428.46 | 20,383.43 | 14,160.46 | 183,191.27 |
| 525 · PROFESSIONAL FEES (Professional Fees) | 0.00 | 0.00 | 0.00 | 0.00 | 12,310.00 |
| 526 · REIMBURSED EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 527 · PICNIC EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 138,010.96 | 151,041.16 | 195,466.02 | 138,890.96 | 1,830,528.26 |
| Net Ordinary Income | 21,074.79 | 5,565.59 | -38,149.27 | 38,695.79 | 65,071.24 |
| Net Income | 21,074.79 | 5,565.59 | -38,149.27 | 38,695.79 | 65,071.24 |

**EXHIBIT C:
ASSUMPTION AND/OR REJECTION OF DEBTOR'S
EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

| Name of Counterparty and Address | Contract/Lease Description | Assume or Reject | Cure Amount |
|--|---|------------------|-------------|
| American Bankers Insurance Company PO Box 731178 Dallas, TX 75373 | Flood Insurance Contract Building #2 CU | Assume | None |
| American Bankers Insurance Company PO Box 731178 Dallas, TX 75373 | Flood Insurance Contract Main Building | Assume | None |
| Arrow Sanitary Service PO Box 74280 Pasadena, CA 91109-7428 | Garbage Service Contract | Assume | None |
| Ash Grove Cement Company 13939 N River Gate Blvd. Portland, OR 97203 | Collective Bargaining Agreement | Assume | None |
| City of Portland - Police Alarm PO Box 5599 Portland, OR 97208 | Alarm Permit | Assume | None |
| Clark County, Washington Attn: Human Resources PO Box 5000 Vancouver, WA 98666 | Medical Examiner's Unit Agreement | Assume | None |
| Coast Longshore Division 1188 Franklin Street San Francisco, CA 94109 | Labor Organization Bond contract | Assume | None |
| Columbia Export Terminal, LLC 15660 N. Lombard Portland, OR 97203 | Grain Handler's Agreement | Assume | None |
| Columbia River Pensioners Memorial Association 2435 NW Front Avenue Portland, OR 97209 | Building lease to Debtor as lessee from Columbia River Pensioners as lessor | Assume | None |
| Columbia River Pensioners Memorial Association 2435 NW Front Avenue Portland, OR 97209 | Office sublease from Debtor as sublessor to Columbia River Pensioners as sublessee | Assume | None |
| First Choice Coffee Service 313 SE Yamhill Portland, OR 97214 | Coffee Equipment/ Supplies | Assume | None |
| GoToMyPC 851 W Cypress Creek Rd Fort Lauderdale, FL 33309 | Remote Login Program Agreement | Assume | None |
| Inland Boatmen's Union of the Pacific 2435 NW Front Ave. Portland, OR 97209 | Office sublease from Debtor as sublessor to IBU as sublessee | Assume | None |
| International Longshore & Warehouse Union, Local 28 2435 NW Front Ave. Portland, OR 97209 | Office sublease from Debtor as sublessor to Local 28 as sublessee | Assume | None |

| | | | |
|---|--|--------|------|
| International Raw Materials, Ltd. 600 Chestnut St Ste 800 Philadelphia, PA 19106 | Collective Bargaining Agreement | Assume | None |
| Intuit PO Box 34328 Seattle, WA 98124 | Accounting Software Program | Assume | None |
| Johnson Controls Security System PO Box 371967 Pittsburgh, PA 15250-7967 | Fire Alarm Monitoring Services | Assume | None |
| Lifeready 360 3597 E Monarch Sky Ln #200 Meridian, ID 83646 | AED Equipment Certification Agreement | Assume | None |
| Local 11 Health Funds PO Box 515199 Los Angeles, CA 90051-5199 | Employee Health 401K Contribution Plans | Assume | None |
| MC Landscaping LLC 12065 SW Gault Beaverton, OR 97008 | Landscaping Maintenance Contract | Assume | None |
| Northwest Industrial Business Association 1125 Madison Suite 112 Portland, OR 97214 | Membership Affiliation | Assume | None |
| OPEIU Local 11 3815 Columbia Street Vancouver, WA 98660 | Collective Bargaining Agreement | Assume | None |
| Oregon Mutual Group PO Box 3900 Portland, OR 97208-3900 | Liability Insurance Agreement | Assume | None |
| Pacific Maritime Association 101 SW Main Street, Suite 330 Portland, OR 97204 | Gearmen, Mechanics' & Millwrights' Agreement | Assume | None |
| Pacific Maritime Association 101 SW Main Street, Suite 330 Portland, OR 97204 | Joint Dispatch Hall Sublease from Debtor as sublessor to PMA as sublessee | Assume | None |
| Pacific Maritime Association 101 SW Main Street, Suite 330 Portland, OR 97204 | Longshore Working and Dispatching Rules | Assume | None |
| Pavelcomm, Inc. 1640 N.W. 14th Ave Portland, OR 97209 | Phone Equipment Service Contract | Assume | None |
| Portland Lines Bureau 10240 SW Coquille Drive Tualatin, OR 97062 | Portland/Vancouver Linesmen Agreement | Assume | None |
| Portland Local 8 Federal Credit Union 2435 NW Front Avenue Portland, OR 97209 | Sublease Agreement – sublease from Debtor as sublessor to Credit Union and sublessee | Assume | None |
| SAIF Corporation 400 High Street St Salem, OR 97312 | Workers Compensation Insurance Policy | Assume | None |
| Servicemaster PO Box 1213 Clackamas, OR 97015 | Janitorial Contract | Assume | None |

| | | | |
|--|--|--------|------|
| Sprague PO Box 2222 Tacoma, WA 98401-2222 | Pest/ Insect contract | Assume | None |
| Stat Pads LLC 13897 W. Wainwright Boise, ID 83713 | AED Monitoring agreement | Assume | None |
| Superior Underwriters 2002 156th Avenue NE, #201 Bellevue, WA 98007 | Liability Insurance Contract | Assume | None |
| TEMCO, LLC 800 N River Street Portland, OR 97227 | Grain Handlers Agreement | Assume | None |
| Trotter & Morton Facility 29755 SW Boones Ferry Road Wilsonville, OR 97070 | HVAC Maintenance contract | Assume | None |
| Unions-America.com PO Box 3101 Clackamas, OR 97015 | Email/ Web Servicing Agreement | Assume | None |
| US Bank Equipment Finance PO Box 790448 Saint Louis, MO 63179 | Lease of copy machine | Assume | None |
| Western States OPEIU 555 Market Street, 3rd Floor Portland, OR 97208-4800 | Labor Agreement/ Pension Fund Contribution Agreement | Assume | None |